



3014 (02-09-04)

ANNUAL REPORT

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 1015 STATE STREET
UNION GROVE, WI 53182

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: UNION GROVE WATER UTILITY**Utility Address:** 1015 STATE STREET
UNION GROVE, WI 53182**When was utility organized?** 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE K WINGET**Title:** CLERK TREASURER**Office Address:**1015 STATE STREET
UNION GROVE, WI 53182-1109**Telephone:** (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:** jkwinget@plazaeearth.com

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLPTEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: ROBERT ORRE**Title:** COMMISSION PRESIDENT**Office Address:**1015 STATE STREET
UNION GROVE, WI 53182**Telephone:** (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 1/21/2003**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: MARK OSMUNDSEN**Title:** SUPERVISOR OF UTILITIES**Office Address:**

3710 67TH DRIVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 2387**Fax Number:** (262) 878 - 6486**E-mail Address:**

Name: WILLIAM BEHLING**Title:** DIRECTOR OF UTILITIES**Office Address:**

1015 STATE STREET
UNION GROVE, WI 53182

Telephone: (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:**

Name of utility commission/committee: UNION GROVE WATER & WASTERWATER COMMISSION

Names of members of utility commission/committee:

MR ROBERT BROWNE
MR JIM FOX
MR WAYNE KOEPKE
MR ROBERT ORRE
MR GILES WILLIAMS

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance: 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

 Firm Name:

 Contact Person:

 Title:

 Telephone:

 Fax Number:

 E-mail Address:

 Contract/Agreement beginning-ending dates:

 Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	487,523	493,360	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	259,207	252,455	2
Depreciation Expense (403)	86,141	72,570	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	70,134	74,159	5
Total Operating Expenses	415,482	399,184	
Net Operating Income	72,041	94,176	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,041	94,176	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	980	350	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,540	7,012	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	5,520	7,362	
Total Income	77,561	101,538	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	77,561	101,538	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,844	15,138	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	13,844	15,138	
Net Income	63,717	86,400	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,161,303	1,074,903	20
Balance Transferred from Income (433)	63,717	86,400	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,225,020	1,161,303	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	4,540	5
Total (Acct. 419):	4,540	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	980				980	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	980	0	0	0	980	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	487,523	0	0	0	487,523	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	487,523	0	0	0	487,523	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	88,724		88,724	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	88,724	0	88,724	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,955,165	3,729,580	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	882,006	797,276	2
Net Utility Plant	3,073,159	2,932,304	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	267,506	259,432	8
Temporary Cash Investments (132)	56,921	6,510	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	68,430	66,617	11
Other Accounts Receivable (143)	205,677	161,152	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,928	20,247	14
Materials and Supplies (150)	14,762	17,928	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	640,224	531,886	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	43,269	19,876	20
Total Deferred Debits	43,269	19,876	
Total Assets and Other Debits	3,756,652	3,484,066	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	45,015	45,015	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,225,020	1,161,303	23
Total Proprietary Capital	1,270,035	1,206,318	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	257,440	295,287	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	257,440	295,287	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,972	2,697	28
Payables to Municipality (233)	200,392	153,685	29
Customer Deposits (235)			30
Taxes Accrued (236)	76,218	71,771	31
Interest Accrued (237)	9,300	10,600	32
Other Current and Accrued Liabilities (238)	5,654	4,332	33
Total Current and Accrued Liabilities	315,536	243,085	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,993	0	36
Total Deferred Credits	1,993	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,911,648	1,739,376	41
Total Liabilities and Other Credits	3,756,652	3,484,066	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,955,165	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,955,165	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	882,006	0	0	0	10
Total Accumulated Provision	882,006	0	0	0	
Net Utility Plant	3,073,159	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	797,276				797,276	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	86,141				86,141	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,795				3,795	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,500				1,500	10
Other credits (specify):						11
					0	12
Total credits	91,436	0	0	0	91,436	13
Debits during year						14
Book cost of plant retired	6,706				6,706	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,706	0	0	0	6,706	19
Balance End of Year	882,006	0	0	0	882,006	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,762	17,928	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,762	17,928	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	45,015	1
Changes during year (explain):		2
Balance end of year	45,015	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM VILLAGE	03/23/1998	04/15/2008	4.65%	84,000	1
ADVANCE FROM VILLAGE	06/12/2000	03/15/2009	5.25%	102,730	2
ADVANCE FROM VILLAGE	06/01/1997	06/01/2007	5.35%	70,710	3
Total for Account 223				257,440	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	71,771	1
Accruals:		
Charged water department expense	70,134	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	70,134	
Taxes paid during year:		
County, state and local taxes	58,795	6
Social Security taxes	6,337	7
PSC Remainder Assessment	555	8
Other (explain):		
NONE		9
Total payments and other debits	65,687	
Balance end of year	76,218	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1998 ADVANCE	2,600	4,157	4,557	2,200	2
1997 ADVANCE	3,200	4,088	4,488	2,800	3
2000 ADVANCE	4,800	5,599	6,099	4,300	4
Subtotal	10,600	13,844	15,144	9,300	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,600	13,844	15,144	9,300	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,739,376	0	0	0	0	1,739,376	1
Add credits during year:							
For Services	24,723					24,723	2
For Mains	119,821					119,821	3
Other (specify):							
HYDRANTS	27,728					27,728	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,911,648	0	0	0	0	1,911,648	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,430	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	68,430	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	200,392	9
Merchandising, jobbing and contract work		10
Other (specify):		
PRIVATE FIRE	2,955	11
ADDITION PUBLIC FIRE PROTECTION	2,330	12
Total (Acct. 143):	205,677	
Receivables from Municipality (145):		
DUE FROM WASTEWATER UTILITY	26,928	13
Total (Acct. 145):	26,928	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED SANDBLASTING, WELL REHABILITATION AND WATER TOWER PAINTING	8,505	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND ENGINEERING	34,764	17
Total (Acct. 183):	43,269	
Payables to Municipality (233):		
WASTEWATER CUSTOMER ACCOUNTS RECEIVABLE	200,392	18
Total (Acct. 233):	200,392	
Other Deferred Credits (253):		
DEFERRED REVENUE - TOWER RENTAL	1,993	19
Total (Acct. 253):	1,993	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,842,372	0	0	0	3,842,372	1
Materials and Supplies	16,345	0	0	0	16,345	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	839,641	0	0	0	839,641	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,825,512	0	0	0	1,825,512	6
Other (specify):					0	7
Average Net Rate Base	1,193,564	0	0	0	1,193,564	
Net Operating Income	72,041	0	0	0	72,041	8
Net Operating Income as a percent of						
Average Net Rate Base	6.04%	N/A	N/A	N/A	6.04%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	45,015	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,193,161	3
Other (Specify):		4
Total Average Proprietary Capital	1,238,176	
Net Income		
Net Income	63,717	5
Percent Return on Proprietary Capital	5.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 4, 2003

Ms. Janice K. Winget, Clerk Treasurer
Union Grove Municipal Water Utility
1015 State Street
Union Grove, WI 53182-1109

2002 Analytical Review DWCCA-6020-ELE

Dear Ms. Winget:

The Public Service Commission (Commission) staff has completed its analytical review of your 2002 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2002 analytical review letters\6020
Union Grove.doc

3/7/03 good filer, ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Union Grove Water Utility
Union Grove, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Union Grove Water Utility, an enterprise fund of the Village of Union Grove as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

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Madison, Wisconsin
January 21, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	459,989	1
Total Sales of Water	459,989	
Other Operating Revenues		
Forfeited Discounts (470)	554	2
Miscellaneous Service Revenues (471)	550	3
Rents from Water Property (472)	22,535	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,895	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,534	
Total Operating Revenues	487,523	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	33,340	8
Pumping Expenses (620-625)	62,713	9
Water Treatment Expenses (630-635)	4,168	10
Transmission and Distribution Expenses (640-655)	66,299	11
Customer Accounts Expenses (901-904)	14,469	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	78,218	14
Total Operation and Maintenance Expenses	259,207	
Other Operating Expenses		
Depreciation Expense (403)	86,141	15
Amortization Expense (404-407)		16
Taxes (408)	70,134	17
Total Other Operating Expenses	156,275	
Total Operating Expenses	415,482	
NET OPERATING INCOME	72,041	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	1	471	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1	471	
Metered Sales to General Customers (461)				
Residential	1,262	84,576	177,643	4
Commercial	166	42,472	69,599	5
Industrial	10	62,659	55,655	6
Total Metered Sales to General Customers (461)	1,438	189,707	302,897	
Private Fire Protection Service (462)	12		9,144	7
Public Fire Protection Service (463)	2		139,410	8
Other Sales to Public Authorities (464)	8	4,948	8,067	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,462	194,656	459,989	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	138,530	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	880	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	139,410	
Forfeited Discounts (470):		
Customer late payment charges	554	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	554	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	550	7
Total Miscellaneous Service Revenues (471)	550	
Rents from Water Property (472):		
WATER TOWER RENTAL	22,535	8
Total Rents from Water Property (472)	22,535	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,781	10
Other (specify):		
MISCELLANEOUS REVENUES	114	11
Total Other Water Revenues (474)	3,895	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	23,346	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	765	3
Maintenance of Water Source Plant (605)	9,229	4
Total Source of Supply Expenses	33,340	
PUMPING EXPENSES		
Operation Labor (620)	8,419	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	49,984	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	4,310	9
Total Pumping Expenses	62,713	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	3,653	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	515	13
Total Water Treatment Expenses	4,168	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,100	14
Operation Supplies and Expenses (641)	385	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,400	16
Maintenance of Mains (651)	12,999	17
Maintenance of Services (652)	13,089	18
Maintenance of Meters (653)	8,755	19
Maintenance of Hydrants (654)	3,571	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	66,299	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,691	22
Accounting and Collecting Labor (902)	4,100	23
Supplies and Expenses (903)	5,678	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,469	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,225	27
Office Supplies and Expenses (921)	8,898	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,550	30
Property Insurance (924)	6,559	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	38,277	33
Regulatory Commission Expenses (928)	1,681	34
Miscellaneous General Expenses (930)	465	35
Transportation Expenses (933)	2,584	36
Maintenance of General Plant (935)	979	37
Total Administrative and General Expenses	78,218	
Total Operation and Maintenance Expenses	259,207	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		64,447	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,205	2
Net property tax equivalent		63,242	
Social Security		6,337	3
PSC Remainder Assessment		555	4
Other (specify): NONE			5
Total tax expense		70,134	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205000				3
County tax rate	mills		5.988360				4
Local tax rate	mills		6.014390				5
School tax rate	mills		11.187490				6
Voc. school tax rate	mills		1.594470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.989710				10
Less: state credit	mills		1.553950				11
Net tax rate	mills		23.435760				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.014390				14
Combined School Tax Rate	mills		12.781960				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.796350				17
Total Tax Rate	mills		24.989710				18
Ratio of Local and School Tax to Total	dec.		0.752164				19
Total tax net of state credit	mills		23.435760				20
Net Local and School Tax Rate	mills		17.627525				21
Utility Plant, Jan. 1	\$	3,729,580	3,729,580				22
Materials & Supplies	\$	17,928	17,928				23
Subtotal	\$	3,747,508	3,747,508				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,747,508	3,747,508				26
Assessment Ratio	dec.		0.975600				27
Assessed Value	\$	3,656,069	3,656,069				28
Net Local & School Rate	mills		17.627525				29
Tax Equiv. Computed for Current Year	\$	64,447	64,447				30
Tax Equivalent per 1994 PSC Report	\$	47,834					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	64,447					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,562		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	309,141		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	5,750		11
Total Source of Supply Plant	320,453	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	146,167	27,602	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	25,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	130,378	12,201	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	301,545	39,803	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,562	1,205	23
Total Water Treatment Plant	16,562	1,205	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,882		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,562	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			309,141	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			5,750	11
Total Source of Supply Plant	0	0	320,453	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			173,769	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			25,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			142,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	341,348	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			17,767	23
Total Water Treatment Plant	0	0	17,767	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,882	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	345,649		26
Transmission and Distribution Mains (343)	2,067,116	119,821	27
Fire Mains (344)	0		28
Services (345)	225,546	24,722	29
Meters (346)	136,747	3,523	30
Hydrants (348)	163,678	29,908	31
Other Transmission and Distribution Plant (349)	553		32
Total Transmission and Distribution Plant	2,941,171	177,974	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,629		35
Computer Equipment (391.1)	15,534		36
Transportation Equipment (392)	28,207	8,416	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	2,939		40
Power Operated Equipment (396)	27,203		41
Communication Equipment (397)	4,258		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	67,079	4,893	44
Other Tangible Property (399)	0		45
Total General Plant	149,849	13,309	
Total utility plant in service directly assignable	3,729,580	232,291	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,729,580	232,291	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			345,649	26
Transmission and Distribution Mains (343)			2,186,937	27
Fire Mains (344)			0	28
Services (345)			250,268	29
Meters (346)	1,050		139,220	30
Hydrants (348)	437		193,149	31
Other Transmission and Distribution Plant (349)			553	32
Total Transmission and Distribution Plant	1,487	0	3,117,658	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			4,629	35
Computer Equipment (391.1)			15,534	36
Transportation Equipment (392)	5,219		31,404	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			2,939	40
Power Operated Equipment (396)			27,203	41
Communication Equipment (397)			4,258	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			71,972	44
Other Tangible Property (399)			0	45
Total General Plant	5,219	0	157,939	
Total utility plant in service directly assignable	6,706	0	3,955,165	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	6,706	0	3,955,165	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,773	19,773	1
February			16,858	16,858	2
March			23,107	23,107	3
April			19,300	19,300	4
May			20,047	20,047	5
June			19,915	19,915	6
July			22,233	22,233	7
August			20,280	20,280	8
September			17,364	17,364	9
October			16,484	16,484	10
November			14,291	14,291	11
December			14,604	14,604	12
Total annual pumpage	0	0	224,256	224,256	
Less: Water sold				194,656	13
Volume pumped but not sold				29,600	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				5,108	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,108	19
Volume pumped but unaccounted for				24,492	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,298	23
Date of maximum: 3/7/2002					24
Cause of maximum:					25
The utility was not able to determine the cause.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				175	26
Date of minimum: 12/15/2002					27
Total KWH used for pumping for the year				629,866	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1108 12TH AVENUE	3	1,150	12	413	Yes	1
1746 NEW STREET	4	1,360	15	1	Yes	2
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	511	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	1108 12TH AVENUE	1746 NEW STREET	10 INDUSTRIAL PARK DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1992	1965	1979	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	810	700	1,010	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	ALLIS CHALMERS	9
Year Installed	1991	1966	1979	10
Type	OTHER	OTHER	OTHER	11
Horsepower	200	125	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1955	1979	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	148	135	10
			11
Total capacity in gallons (actual)	118,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	300	0	0	0	300
M	D	3.000	310	0	0	0	310
M	D	4.000	8,588	0	0	0	8,588
P	D	4.000	34	0	0	0	34
M	D	6.000	37,760	0	0	0	37,760
P	D	6.000	10,367	0	0	0	10,367
M	D	8.000	9,040	0	0	0	9,040
P	D	8.000	19,689	2,015	0	0	21,704
M	D	10.000	7,777	0	0	0	7,777
M	S	10.000	92	0	0	0	92
M	T	10.000	140	0	0	0	140
P	D	12.000	9,501	1,316	0	0	10,817
Total Within Municipality			103,598	3,331	0	0	106,929
M	D	6.000	700	0	0	0	700
Total Outside of Municipality			700	0	0	0	700
Total Utility			104,298	3,331	0	0	107,629

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,081	0	0	0	1,081		1
L	1.000	1	0	0	0	1		2
P	1.000	155	44	0	0	199		3
P	1.250	2	0	0	0	2		4
L	2.000	1	0	0	0	1		5
M	2.000	22	0	0	0	22		6
M	3.000	6	0	0	0	6		7
P	3.000	1	0	0	0	1		8
M	4.000	6	0	0	0	6		9
M	8.000	1	0	0	0	1		10
P	8.000	4	0	0	0	4		11
Total Utility		1,280	44	0	0	1,324	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,342	50	38	0	1,354	145	1
0.750	34	0	2	0	32	2	2
1.000	51	0	1	0	50	0	3
1.500	9	0	1	0	8	0	4
2.000	40	1	0	0	41	0	5
3.000	7	0	0	0	7	0	6
4.000	4	0	0	0	4	0	7
Total:	1,487	51	42	0	1,496	147	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,180	64	5	9	0	96	1,354	1
0.750	16	13	1	0	0	2	32	2
1.000	5	33	2	6	0	4	50	3
1.500	0	6	0	1	0	1	8	4
2.000	0	27	6	5	0	3	41	5
3.000	0	3	2	1	0	1	7	6
4.000	0	0	1	2	0	1	4	7
Total:	1,201	146	17	24	0	108	1,496	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	178	10	2		186	2
Total Fire Hydrants	180	10	2	0	188	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	188
Number of distribution system valves end of year:	548
Number of distribution valves operated during year:	261

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Less maintenance was done on towers in 2002.

Account 651 - Maintenance of mains has steadily decreased since 1999 due to improvements to the existing infrastructure.

Account 652 - Labor in total for the year is up 4%. This account was allocated more time due to services needing inspections.

Account 924 - In the 2001 report, a portion of the employee pension and benefits were included in the account. The 2002 total has properly excluded these amounts.

Account 926 - In the 2001 report, a portion of the employee pension and benefits were included Account 924. The 2002 total has properly included these amounts. In addition, the utility has seen significant increases in the cost of health insurance.

Water Utility Plant in Service (Page W-08)

A/C 321 - Additions were for a security fence around the well houses.

A/C 325 - Additions were to lower a pump 40 feet for well #3.

Water Mains (Page W-15)

Mains were financed by developers.

Water Services (Page W-16)

Services were financed by developers.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were financed by the utility and by developers.

At least half the distribution valves were not operated due to time constraints by utility staff. The utility will be testing at least half in 2003.
